IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

Writ Petition No.2096 of 2005

Nanuseth @Krishnakumar K Ashar..Petitioner
vs
The State of Mah and ors.....Respondents

Mr.K S Dewal for petitioner
Mr.C.R.Sonawane AGP for respondents

CORAM: A.P.SHAH & D.Y.CHANDRACHUD JJ.
Dated 7.6.2005

P.C:

l. The petitioner has challenged the demand notice issued by the respondents dated l9.l.2005 being Exhibit A to the petition. It is hereby directed that the said demand notice be treated as show cause notice. The petitioner is at liberty to file reply to the said notice by raising defences, including those raised in the present petition. Such replies be filed within a period of six weeks from today.

2. If such reply as aforesaid are filed, then the competent authority namely the respondent no.2 shall decide the question regarding the liability for payment of amount involved in the notices after giving an opportunity of personal hearing to the petitioner. The petitioner would be entitled to engage an advocate in the course of such hearing.

3. The respondent no. 2 will decide the said issue in accordance with law and taking into consideration the defences of the petitioner. Since the petitioner has deposited the principal amount as per the order dated 5.4.2005 passed by this court, no further action in pursuance of the aforesaid demand notice shall be taken till the respondent no.2 takes decision on the aforesaid demand notices/ show cause notice. The order of stay granted by court on 5.4.2005 shall continue to operate in favour of the petitioner till the respondent no 2 takes a decision pursuant to the show cause notices. In case the decision if so taken is in favour of the petitioner, then the respondents shall forthwith refund the amount deposited by the petitioner vide order dated 5.4.2005. In case the decision so taken is adverse to the petitioner, the interim relief granted on 5.4.2005 shall continue for a period of two weeks from the date of service of the reasoned order on the petitioner.

4. The writ petition stands disposed of in the aforesaid terms with no order as to costs.

5. All parties are directed to act on the copy of

this order duly authenticated by the Shirestedar of this court.